

1-1 By: Zaffirini, Gutierrez S.B. No. 696
 1-2 (In the Senate - Filed February 22, 2021; March 11, 2021,
 1-3 read first time and referred to Committee on Natural Resources &
 1-4 Economic Development; April 23, 2021, reported favorably by the
 1-5 following vote: Yeas 8, Nays 0, one present not voting;
 1-6 April 23, 2021, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12				X
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			

1-18 A BILL TO BE ENTITLED
 1-19 AN ACT

1-20 relating to authorizing certain counties to impose a hotel
 1-21 occupancy tax and the use of revenue from that tax.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Section 352.002, Tax Code, is amended by adding
 1-24 Subsection (bb) to read as follows:

1-25 (bb) The commissioners court of a county with a population
 1-26 of less than 60,000 in which an annual strawberry festival is held
 1-27 in a location that is not the county seat of the county may impose a
 1-28 tax as provided by Subsection (a).

1-29 SECTION 2. Section 352.003, Tax Code, is amended by adding
 1-30 Subsection (z) to read as follows:

1-31 (z) The tax rate in a county authorized to impose the tax
 1-32 under Section 352.002(bb) may not exceed two percent of the price
 1-33 paid for a room in a hotel.

1-34 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended
 1-35 by adding Section 352.112 to read as follows:

1-36 Sec. 352.112. USE OF REVENUE: CERTAIN COUNTIES HOLDING AN
 1-37 ANNUAL STRAWBERRY FESTIVAL. The revenue from a tax imposed under
 1-38 this chapter by a county authorized to impose the tax under Section
 1-39 352.002(bb) may be used only for the construction, enlarging,
 1-40 equipping, improvement, maintenance, repairing, and operation of a
 1-41 civic center with an arena used for rodeos, livestock shows, and
 1-42 agricultural expositions to substantially enhance hotel activity
 1-43 and encourage tourism.

1-44 SECTION 4. This Act takes effect September 1, 2021.

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